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Sent: Friday, November 20, 2009 3:02 PM
To: *Office of Professional Responsibility
Subject: Comments on IRS Reg-159704-03

Gentlemen:

I am writing to comment on proposed regulations for 20 CFR part 901 published September 21, 2009.

I commend the Joint Board for forward thinking and considering a telecommuting option for attaining continuing education credit.

Under the final regulations I also would like to make sure that receiving credit using the telecommuting option under f(2)(C) of the proposed regulations would be treated as participation with the live audience and be equivalent to being in the room with three or more professionals. That is the telecommuting vehicle would have a way to verify participation as noted in the proposed regulations.

Section (f)(1) of the proposed regulations indicate that at least 1/3 of the hours credited be by attendance at a formal program (f)(2)(ii)(A). That would appear to exclude (C) Teleconferences, which I think is counter to the intention of the proposed regulations.

Based on current technology and the current business and economic environment and we are finding greater numbers of our employees in remote and office sharing arrangements which has made the in-person attendance at the formal program much harder and to some extent impossible to accomplish.

I suggest that the Joint Board update the regulations by amending the reference in the last sentence of (f)(1) to be "f(2)(ii)(A) and f(2)(ii)(C).

Thank you,

Christopher Chernick